# Principal Commissioner of Income Tax (Central), Hyderabad v. Mandava Holdings Pvt. Ltd.

I.T.T.A. No. 27/2023

I.T.T.A. No. 27/2023 (High Court for the State of Telangana, 2024-12-18) | 2024-12-18

## Revenue appeal withdrawn under Circular 9/2024, with revival reserved if Circular 5/2024 exceptions apply.

Income-tax Act,1961: sections 260A

High Court for the State of Telangana | Division Bench | Alok Aradhe | J. Sreenivas Rao

Assessment years: 2017-18

### 01 FACTS OF THE CASE

Revenue's ITTA 27/2023 against Mandava Holdings Pvt Ltd challenged the Tribunal's 26 September 2022 order in ITA 54/Hyd/2022 for AY 2017-18.

Source: PDF p.1, caption and prayer

## 02 DISCUSSION BY THE HON'BLE COURT

Revenue counsel requested withdrawal in view of CBDT Circular 9/2024 dated 17 September 2024 and liberty to seek revival if the appeal fell within exceptions in Circular 5/2024 dated 15 March 2024.

Source: PDF p.2, paragraphs 1–2

## 03 JUDICIAL DECISION

The Court dismissed the appeal as withdrawn and expressly granted liberty to seek revival if the case fell within the exceptions in Circular 5/2024.

Source: PDF p.2, paragraph 3

## 04 OUTCOME / IN WHOSE FAVOUR

The appeal ended without costs and pending miscellaneous applications were closed. The order contains no adjudication of the underlying tax merits or finding that a particular exception applies.

Source: PDF p.3, concluding paragraph

## 05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

The two circular references serve different roles: Counsel cited Circular 9/2024 as the reason for withdrawal, while the operative reservation refers to exceptions in Circular 5/2024. Keeping those references separate accurately states the Court's conditional disposal without attempting to restate the circulars beyond this source. (PDF p.2, paragraphs 1–3)

Revival is a reserved possibility, not a present finding: The exception condition must be satisfied before the reservation could support a later revival request. The Court does not identify an exception, determine its applicability or automatically reopen the appeal. Nor does withdrawal affirm the Tribunal's reasoning on merits. (PDF p.2, paragraph 3)

The docket limits what can be inferred: The appellant's Central designation is not itself a finding that an exception applies. The Court reserves revival conditionally and makes no affirmative exception determination. (PDF pp.1–2, prayer and order)

Source: PDF p.2, paragraphs 1–3

## SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 4-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

## STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

## LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

### AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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